

**COMMISSIONERS' MINUTES
KITTITAS COUNTY, WASHINGTON
COMMISSIONER'S CONFERENCE ROOM
SPECIAL MEETING**

THURSDAY

3:30 P.M.

SEPTEMBER 21, 2017

Board members present: Chairman Paul Jewell & Commissioner Obie O'Brien (arrived at 3:40 p.m.). Excused: Vice-Chairman, Laura Osiadacz.

Others: Mandy Buchholz, Deputy Clerk of the Board II; Ann Strand, Audit Manager; Jesus Baldovinos, Assistant Audit Manager; Judy Pless, Budget & Finance Manager; Greg Zempel, Prosecutor; Val Barschaw, Clerk; Lucas Huck, Engineer; Robin Read, Public Health Director; Patti Johnson, Solid Waste/Maintenance Director/Project Manager; Lisa Young, HR Director; Nick Henderson, Coroner; Kaitlyn Reddick, Fiscal Analyst.

SPECIAL MEETING

STATE AUDITOR

COMMISSIONERS

At 3:40 p.m. Chairman Jewell opened a Special Meeting with representatives from the Washington State Auditor's office to go over the Exit Financial and Federal single audit that was conducted on Kittitas County for the period January 1, 2016 through December 31, 2016.

Ann Strand, Audit Manager & Jesus Baldovinos Assistant Audit Manager provided handouts including a summary of uncorrected items and reviewed their agenda for the Exit Conference.

Jesus Baldovinos, Assistant Audit Manager stated that the results they will go over are from the County's Financial and Federal Audit. He explained that the Accountability Audit will be conducted soon, but most importantly he wanted to highlight that the County has a clean financial audit/no findings.

Mr. Baldovinos, expressed his appreciation to Judy Pless, Budget and Finance Manager. He stated that they look forward to audits in Kittitas County largely in part of how easy Ms. Pless is to work with and how helpful and prompt she is when they need direction or additional information.

Ann Strand, Audit Manager provided & reviewed a Management Letter and highlighted that it is recommended probably for the last time that County Management improve controls over financial reporting. Specifically, management should ensure correct classification of transactions and fund balance. She provided a summary of the Auditor's results noting that this was the second year the County's reporting was in accordance with Uniform Guidance.

Ms. Strand stated that the County did not have adequate internal controls to ensure compliance with Federal suspension and debarment and reporting requirements. She noted that they were made aware of turnover in the Finance and Engineering division and that Staff training has been increased to ensure Contract compliance.

LETTER

COUNTY/ST. AUDITORS OFFICE

AUDITOR


Commissioner O'Brien moved to approve and authorize the Chair to sign a letter to the Washington State Auditor's office, relating to the audit of Kittitas County from January 1, 2016 through December 31, 2016. Chairman Jewell seconded. Motion carried 2-0

Meeting adjourned at 3:57 p.m.

DEPUTY CLERK OF THE BOARD

**KITTITAS COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON**


Mandy Buchholz


Paul Jewell, Chairman